

# **EXHIBIT B**




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**NAME:** James J. Nawrocki

**PROFESSIONAL DESIGNATION:** Certified Public Accountant (CPA)<sup>1</sup>  
 Licensed in Illinois and Texas  
 Certified in Financial Forensics (CFF)

**POSITION:** President of IPFC Corp., an independent consulting firm that provides a variety of consulting services including financial analysis and valuation assessments for companies relating to technology issues such as patents, trade secrets, copyrights and other forms of intellectual property. The firm also provides financial analysis relating to damages assessments and evaluations for corporate disputes, litigation, acquisitions and divestitures.

**INDUSTRY EXPERIENCE:** Significant experience providing financial consulting services relating to valuation, financial analysis and damage analysis in the following industries:

- Airline/ Aircraft
- Agriculture
- Automotive
- Chemicals
- Computer Software
- Construction
- Electronics
- Healthcare/Medical Products
- Manufacturing
- Oil and Gas
- Retail/Consumer Products
- Semiconductors
- Telecommunications
- Utilities

Performed financial analyses relating to profit calculations, additional cost claims, incremental profit analysis, licensing and royalty determinations, manufacturing and marketing capacity, fixed and variable cost analysis, allocation of costs, evaluation of forecasts and projections and product line profitability.

**LITIGATION CONSULTING EXPERIENCE:** More than 25 years of experience as a financial consultant involved in a variety of litigation matters and disputes, including intellectual property disputes, antitrust claims, breach of contract issues, valuations and general damages analysis. Provided litigation consulting assistance in more than one hundred cases related to financial, accounting, market, and damage issues. Assisted companies and law firms in the identification of relevant financial information, developed damage alternatives and related case strategies.

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<sup>1</sup> IPFC Corp. is a consulting firm and not a CPA firm.



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**ARTICLES AND  
PRESENTATIONS:**

“Financial Valuations of Intellectual Property” - Guest Lecturer,  
Spring 1996, University of Houston L.L.M. Program

“Licensing in the Electronics Industry” - 1996 Licensing Executives  
Society Annual Meeting

“Strategic Valuations and Management of Intellectual Property” -  
Guest Lecturer, Spring 1998, University of Houston L.L.M. Program

“Damages Strategies in an Evolving World” - November 1998, The  
University of Texas School of Law - Advanced Patent Law Institute

“Where are the Costs in Patent Litigation? (And What is the Value  
Being Received?)” - 1999 Fourth International Symposium on  
Reduction of Patent Costs, The Hague, Netherlands

“Dealing With Experts: An Expert’s Perspective”, State Bar of Texas,  
Advanced Patent Litigation: Strategies and Tactics, July 28-29, 2005,  
Lake Tahoe, Nevada

“Assessing Value From IP Infringement”, Selected Damages  
Methodology Considerations, Guest Lecturer, Chicago-Kent College  
of Law, March 2006

“Current Issues in IP Damages”, CLE Presentation, July 2009 and  
November 2009

**BOARDS AND  
ASSOCIATIONS:**

American Institute of Certified Public Accountants  
Illinois Certified Public Accountant Society  
Texas Society of Certified Public Accountants  
Licensing Executives Society  
University of Houston Law School - Intellectual Property Advisory  
Board (1994 - 1998)

**EDUCATION:**

Bachelor of Business Administration, Major in Accounting, 1979  
St. Mary’s University, San Antonio, Texas